

1 By Atwell

H.J.R. No. 16

HOUSE JOINT RESOLUTION

proposing an amendment to Article VIII,
Constitution of the State of Texas, to provide
for exemption from ad valorem taxation of
certain property which is in the temporary
custody of a public warehouseman.

BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

Section 1. That Article VIII, Constitution of the State of
Texas, be amended by adding a Section 1-f, to read as follows:

"Section 1-f. All merchandise, products, goods, or wares in
the temporary custody of a public warehouseman, who has no
financial connection other than as bailee for hire with the owner,
shipper, or consignee of the merchandise, products, goods, or wares,
are exempt from ad valorem taxation if they are shipped to and from
the warehouse by certificated carrier, are held by the warehouseman
not longer than 12 months, and have either an out-of-state origin
or destination."

Sec. 2. The foregoing constitutional amendment shall be
submitted to a vote of the qualified electors of this state at an
election to be held on the first Tuesday after the first Monday in
November, 1968, at which election all ballots shall have printed
on them the following:

"FOR the constitutional amendment to exempt certain property
temporarily stored in a public warehouse from ad valorem taxation."

"AGAINST the constitutional amendment to exempt certain
property temporarily stored in a public warehouse from ad valorem
taxation."

Sec. 3. The governor of the State of Texas shall issue the
necessary proclamation for the election, and this amendment shall
be published in the manner and for the length of time as required
by the constitution and laws of this state.

(For a favorable report on a bill where a "committee substitute" was recommended by the committee.)

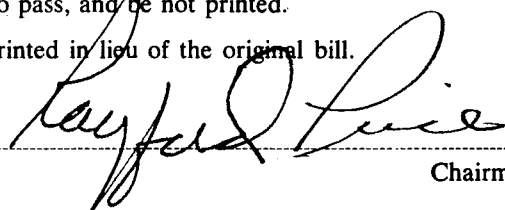
COMMITTEE REPORTDate April 18, 1967**HON. BEN BARNES**

Speaker of the House of Representatives.

Sir:

We, your Committee on Constitutional Amendments, to whom was referred HJR No. 16, have had the same under consideration and beg to report back with recommendation that it do pass, and be not printed.

Committee Substitute was recommended and is to be printed in lieu of the original bill.



Chairman.

(A "committee substitute" in the case of a bill is in the form of two suggested amendments, a new body and a new caption. Under the Rules a committee may authorize the printing of the "committee substitute" in lieu of the original bill. If the original caption is adequate, the "committee substitute" should be only a new body; and in such case the original caption should be printed along with the suggested new body.)

BILL ANALYSIS OF COMMITTEE SUBSTITUTE

(1) Background Information

Article VIII, Constitution, provides for taxation and revenue. Section 1, Article VIII, Constitution, provides that taxation is to be equal. It also provides for occupation and income taxes, exemptions on those taxes, and limitations upon counties, cities, and other political subdivisions.

(2) What the Bill Proposes to do

Amend Article VIII, Constitution, to provide for exemption from ad valorem taxation of certain property which is in the temporary custody of a public warehouseman.

(3) Section by Section Analysis

Section 1: Amend Article VIII, Constitution, by adding Section 1-f, which provides that all merchandise, products, goods, or wares in the temporary custody of a public warehouseman, who has no financial connection other than as bailee for hire with the woner, shipper, or consignee of the merchandise, products, goods, or wares, are exempt from ad valorem taxation if they are shipped to and from the warehouse by certificated carrier, are held by the warehouseman not longer than 6 months, and have a predetermined out-of-state destination at point of origin. The books and records relating to such shipments shall be available for reasonable inspection by the proper taxing authorities. This amendment shall not act as a validation of any present law, but only those passed specifically pursuant hereto. Provided, however, that enabling legislation passed in anticipation of the adoption of this amendment shall not be invalid solely because of its anticipatory nature.

Section 2: This amendment shall be submitted to the qualified electors of this state at an election on the first Tuesday after the first Monday in November, 1968.

Section 3: The Governor shall issue the necessary proclamation for the election, and this amendment shall be published in the manner and for the length of time as required by the Constitution and laws of this State.

(4) Summary of Committee Hearings

Representatives Atwell and Kilpatrick explained the bill, and Mr. Fred F. Alford, Jr., representing the Alford Refrigerated Warehouse, Inc., and Mr. Terry Townsend, representing the Texas Motor Transportation Association, spoke in favor of HJR 16. Mr. Norman Register, Tax Assessor and Collector of Dallas, and Mr. F. E. Murrell, Tax Assessor and Collector of Waco, spoke against HJR 16. The bill was sent to subcommittee. The Committee unanimously adopted Subcommittee Amendment No. 1. The Committee unanimously reported HJR 16 back to the House with the recommendation that it do pass and the Substitute be printed in lieu of the original HJR 16.

for

COMMITTEE AMENDMENT
NO. 1

Committee Amendment No. 1 to House Joint Resolution 16 By Parker

Amend House Joint Resolution No. 16 by striking out all below the resolving clause and by substituting therefor the following:

① "Section 1. That Article VIII, Constitution of the State of Texas, be amended by adding a Section 1-f, to read as follows:

"Section 1-f. All merchandise, products, goods or wares in the temporary custody of a public warehouseman, who has no financial connection other than as bailee for hire with the owner, shipper, or consignee of the merchandise, products, goods, or wares, are exempt from ad valorem taxation if they are shipped to or from the warehouse by regulated or bona fide private carrier, are held by the warehouseman not longer than six (6) months, and have a predetermined out-of-state destination at point of origin. The books and records relating to out-of-state shipments covered hereby of such public warehouseman shall be available for reasonable inspection by the proper taxing authorities. This amendment shall not act as a validation of any present statute or law, but only those passed specifically pursuant hereto; provided, however, that enabling legislation passed in anticipation of the adoption of this amendment shall not be invalid solely because of its anticipatory nature."

"Sec. 2. The foregoing constitutional amendment shall be submitted to a vote of the qualified electors of this State at an election to be held on the first Tuesday after the first Monday in November, 1968, at which election all ballots shall have printed on them the following:

"FOR the constitutional amendment to exempt certain property temporarily stored in a public warehouse from ad valorem taxation."

"AGAINST the constitutional amendment to exempt certain property temporarily stored in a public warehouse from ad valorem taxation."

"Sec. 3. The Governor of the State of Texas shall issue the necessary proclamation for the election, and this amendment shall be published in the manner and for the length of time as required by the Constitution and laws of this state."

DATE MAY 1 1967

READ AND ADOPTED

Dorothy Hallman
CLERK
HOUSE OF REPRESENTATIVES

Jm
JK

By: Atwell

H.J.R. No. 16

HOUSE JOINT RESOLUTION

proposing an amendment to Article VIII, Constitution of the State of Texas, to provide for exemption from ad valorem taxation of certain property which is in the temporary custody of a public warehouseman. _____

BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

Section 1. That Article VIII, Constitution of the State of Texas, be amended by adding a Section 1-f, to read as follows: _____

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"FOR the constitutional amendment to exempt certain property temporarily stored in a public warehouse from ad valorem taxation." _____

"AGAINST the constitutional amendment to exempt certain property temporarily stored in a public warehouse from ad valorem taxation." _____

Sec. 3. The Governor of the State of Texas shall issue the necessary proclamation for the election, and this amendment shall be published in the manner and for the length of time as required by the Constitution and laws of this state. _____

Austin, Texas

May 4, 19 67

Hon. Preston Smith
President of the Senate

Sir:

We, your Committee on CONSTITUTIONAL AMENDMENTS,
to which was referred HJR ~~XX~~ No. 16, have had the same
under consideration, and I am instructed to report it back to
the Senate with the recommendation that it do _____
pass _____ and be _____ printed.



Chairman MOORE

CAS

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ENROLLED

H.J.R. No. 16

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H.J.R. No. 16

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"FOR the constitutional amendment to exempt certain property temporarily stored in a public warehouse from ad valorem taxation."

"AGAINST the constitutional amendment to exempt certain property temporarily stored in a public warehouse from ad valorem taxation."

Sec. 3. The Governor of the State of Texas shall issue the necessary proclamation for the election, and this amendment shall be published in the manner and for the length of time as required by the Constitution and laws of this state.

Lieutenant Governor
President of the Senate

Speaker of the House

I hereby certify that H.J.R. No. 16 was adopted by the House on May 1, 1967, by the following vote: Yeas 138, Nays 4.

Chief Clerk of the House

H.J.R. No. 16

I hereby certify that H.J.R. No. 16 was passed by the Senate
on May 17, 1967, by the following vote: Yeas 24, Nays 5.

Secretary of the Senate

APPROVED: 6-8-67

Date

John Connally

Governor

RECEIVED
SENATE CLERK
9:25 AM JUNE 10, 1967

John L. Hill
Secretary of State

H.J.R. No. 16 By Atwell

HOUSE JOINT RESOLUTION
proposing an amendment to Article
VIII, Constitution of the State of
Texas, to provide for exemption
from ad valorem taxation of certain
property which is in the temporary
custody of a public warehouseman.

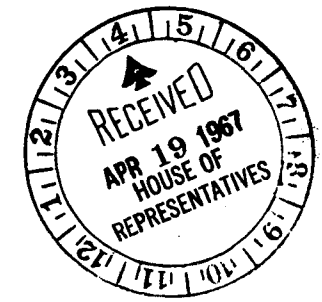
FILED JAN 31 1967

READ 1ST TIME
FEB 1 1967 AND REFERRED TO COMMITTEE ON
Constitutional
Amendments

SENT TO PRINTER

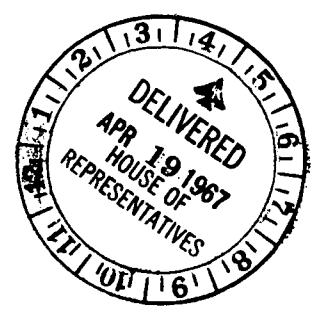
APR 19 1967 REPORTED FAVORABLY AS AMENDED

PRINTED, DISTRIBUTED AND
REFERRED TO COMMITTEE ON
RULES 4:00 P.M., APR 19 1967
(Time) (Date)



P.M.

MAY 1 1967 READ SECOND
TIME Amended AND and adopted,
ORDERED _____ ENGROSSED, by
Vote of 138 yeas, 4 nays.
Dorothy Hallman
Chief Clerk, House of Representatives



MAY 1 1967 SENT TO ENGROSSING CLERK

By: Atwell

H.J.R. No. 16

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HOUSE JOINT RESOLUTION

proposing an amendment to Article VIII, Constitution of the State of Texas, to provide for exemption from ad valorem taxation of certain property which is in the temporary custody of a public warehouseman. _____

1-31-67 Filed. _____

2- 1-67 Read first time and referred to Committee on Constitutional Amendments. _____

4-19-67 Reported favorably as amended, sent to printer. _____

4-19-67 Printed, distributed and referred to Committee on Rules at 4:00 p.m. _____

5- 1-67 Read second time, amended and ordered engrossed and adopted by the following vote: Yeas 138, Nays 4. _____

Dorothy Hallman
Chief Clerk, H. of R.

5- 1-67 Sent to Engrossing Clerk. _____

5- 1-67 Engrossed. _____

Arna Suggins
Engrossing Clerk, H. of R.

MAY 2 1967

RETURNED FROM ENGROSSING CLERK SENT TO THE SENATE

MAY 2 1967

IN THE SENATE
Received from the House

MAY 2 1967

Read first time
and referred to Committee
on Constitutional Amendments

MAY 5 1967

Reported Favorably.

MAY 17 1967

Regular order of business
suspended by vote of

24 yeas, 6 nays
to permit consideration.

MAY 17 1967

READ SECOND TIME,
AND PASSED TO THIRD READING.

MAY 17 1967

Senate Rule 32 and
Constitutional Rule (Sec. 32, Art. III)
suspended by a vote of 24 yeas,
5 nays, to place bill on third
reading and final passage.

MAY 17 1967

READ THIRD TIME AND PASSED
BY THE FOLLOWING VOTE:

Yeas 24 Nays 5

Charles Schnabel
Secretary of the Senate

MAY 17 1967

SENT TO HOUSE

MAY 17 1967

RETURNED FROM SENATE

Dorothy Hallman

Chief Clerk, House of Representatives

MAY 17 1967

SENT TO ENROLLING CLERK

Constitution